

# Punjab Government Gazette

# **EXTRAORDINARY**

Published by Authority

CHANDIGARH, MONDAY, NOVEMBER 8, 2021 (KARTIKA 17, 1943 SAKA)

### LEGISLATIVE SUPPLEMENT

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# **Delegated Legislation**

Notification No. S.O. 116/P.A.8/2005/S.8/ (Amd.)/2021, dated the 8<sup>th</sup> November, 2021, containing amendment in the Government of Punjab, Department of Excise and Taxation (Excise Taxation-II Branch), notification No. S.O.115/P.A.8/2005/S.8/2021, dated the 7<sup>th</sup> November, 2021.

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# PUNJAB GOVT. GAZ. (EXTRA), NOVEMBER 8, 2021 (KRTK 17, 1943 SAKA)

# PART III GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION (EXCISE AND TAXATION-II BRANCH)

#### **NOTIFICATION**

The 8th November, 2021

**No. S.O. 116/P.A.8/2005/S.8/(Amd.)/2021.-** Whereas the State Government is satisfied that circumstances exist, which render it necessary to take immediate action in public interest;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation (Excise and Taxation-II Branch), Notification No. S.O. 115/ P.A.8/2005/S.8/2021, dated the 7th November, 2021, published in the Punjab Government Gazette (Extraordinary), dated the 7th November, 2021, namely:-

#### **AMENDMENT**

In the said notification, at the end, the following shall be added namely:-

"Additional tax @ 10% as specified in section 8-B of the Punjab Value Added Tax Act, 2005 shall be added in ad valorem rates only. Fixed rates specified above are already inclusive of additional tax @ 10% as specified in section 8-B of the Punjab Value Added Tax Act, 2005".

## A. VENU PRASAD, IAS

Additional Chief Secretary (Taxation) to Government of Punjab, Department of Excise and Taxation.

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